

# Exhibit 26

*United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.*

Civil Action No. 07-10248-PBS

Exhibit to the August 28, 2009 Declaration of James J. Fauci In Opposition To  
Corrected Boehringer Ingelheim Corporation and Boehringer Ingelheim Pharmaceuticals, Inc.  
Local Rule 56.1 Statement of Undisputed Material Facts  
in Support of Their Motion For Summary Judgment

*For Internal Use Only*

*Why stay with Roxane Ipratropium Bromide?*

**Roxane is the Innovators Generic**

This means patients using Roxane label can be assured they are getting the exact same formulation that they've been getting with Atrovent® all along.

**Patients are Familiar with the Product and the packaging**

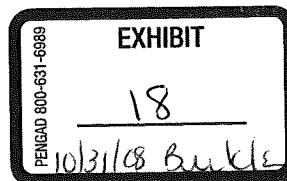
This means that there is little chance of product mix-up. Since many patients use albuterol in combination with Ipratropium Bromide, the likelihood of mixing up the products is more likely if packaging of both is similar. Also, our extra foil pouch ensures a protected environment for the vials, and eliminates the possibility of any gaseous contaminants diffusing into the vial through the plastic.

**Roxane is committed to the Respiratory Care Pharmaceutical Market**

Roxane has several additional respiratory products in process, and you will see some of them later this year. We have heavily invested in additional manufacturing lines, and have some of the latest technology and high speed lines available in the industry already installed. We are currently undergoing a \$110 million expansion on our manufacturing facility in Columbus, Ohio.

**Significant Profits to you Since June of 1996**

Roxane Launched Ipratropium Bromide 8 months in advance of the generic availability. This allowed you the opportunity to enjoy substantial profits while passing on significant savings to your patients. This strategy cost the innovator company a lot of money. If it is determined that customers switch from Roxane's Ipratropium Bromide at the first availability of an alternative product, the likelihood of innovator companies lowering their profits via an "innovator's generic" launched many months before other generics are available is slim. BI has other, much larger respiratory products, including Atrovent® MDI which they are in the decision making phase on....



**PAOLETTI 03028**

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ROX027-7387

**Loyalty Rebate**

You have significant amounts of rebate accrued in your "Loyalty Banks". This can only be paid if you continue to stay with us, as you promised you would when we made the rebate offer to you six months ago.

**Point for Wholesalers Only:**

**Roxane has a History of Supporting the Wholesaler**

Roxane relies heavily on the wholesaler for its distribution of products. We do not have a history of selling to distributors, but instead have stayed loyal to the wholesaler distribution network. We go direct, only when a customer refuses to purchase our products through a wholesaler option. Many respiratory pharmaceutical manufacturers prefer to use non-wholesaler options, and have only just begun to recognize the wholesaler as a viable distribution option. Roxane has worked with you for years!

**For Home Care Accounts on the Substitution List Only:**

**Atrovent® Auto-Substitution Program**

When the entire market for ipratropium bromide more than doubled from that of Atrovent® alone, we did not leave you hanging. We instituted a pro-active program to keep you in stock with minimal inconvenience. We offered you the opportunity to buy Atrovent® at your generic price. We did not force you to scramble on the open market to find product and then hassle over entitlement to price differential adjustments. We saw the problem coming, and did something unprecedented in the industry. While we apologize for any temporary inconvenience this may have caused you, we're proud we were able to illustrate just how committed we are to our customers.

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